IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION No 8247 of 1997

For Approval and Signature:

Hon'ble MR.JUSTICE M.S.SHAH
and
Hon'ble MR.JUSTICE D.A.MEHTA

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

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HANUMAN CEMENT PVT. LTD

Versus

SALES TAX OFFICER (1)

Appearance:

1. Special Civil Application No. 8247 of 1997

MR RR MARSHALL for Petitioner No. 1
MR UR BHATT, AGP, for Respondent No. 1
M/S MG DOSHIT & CO for Respondent No. 1
NOTICE SERVED BY DS for Respondent No. 2
MR RD DAVE for Respondent No. 3

CORAM : MR.JUSTICE M.S.SHAH
and
MR.JUSTICE D.A.MEHTA

Date of decision: 03/09/2001

ORAL JUDGEMENT

(Per : MR.JUSTICE M.S.SHAH)

Mr. U.R. Bhatt, learned AGP appearing for respondents No.1 and 2 states under instructions from Mr. R.K. Patel, Functional Manager, District Industries Centre, Gandhinagar that respondents No.1 and 2 have accepted the report of the General Manager, District Industries Centre, Mahesana to the effect that the total amount invested by the petitioner in the unit - Hanuman Cement Pvt. Ltd. is Rs.31,56,524/- as per the breakup given on internal page 6 of the report, which is as under:

(A) Land Rs.1,40,000/-
(B) Land Development Rs. 42,982/-
(C) Building Rs.7,59,706/-
(D) Laboratory Equipments Rs.1,66,162/-
(E) Plant & Machineries & Electricals Rs.20,47,674/-

Total Rs.31,56,524/-

Mr. Bhatt further states under instructions of the said officer that the petitioner will be given sales tax exemption benefits on the basis of the aforesaid valuation of the properties of the petitioner-unit.

2. In view of the aforesaid development, respondents No.1 and 2 shall act on the basis that the petitioner is to be given the sales tax exemption benefits on the basis of the aforesaid valuation of the properties and hence the recovery proceedings initiated before the grant of sales tax exemption shall not be pursued any further and the respondents shall act on the basis of such sales tax exemption to be granted as per the aforesaid statement which shall be done within two weeks from the date of receipt of writ of this Court or a certified copy of this judgment, whichever is earlier.

3. The petition is accordingly disposed of in terms of the aforesaid directions. Rule is made absolute with no order as to costs. Direct service is permitted on respondents No.1 and 2.

(M.S. Shah,J)

(D.A. Mehta,J)

zgs/-